is expected to start work from the beginning of the next year and a net revenue of Rs ·95 of a lakh is expected to be realised from this source as offers have been received for purchase of all our output.

During the year under reference, with the concurrence of the Government of India, the Sirkar half rupee coin which is now styled as "Chitra" has been declared unlimited legal tender. Silver coins to the extent of Rs 2 lakhs were minted resulting in a revenue credit of Rs 1·04 lakhs by way of profit. It is proposed to mint an additional lakh of rupees worth of 'Chitra' in 1114 giving a profit of Rs 40,000.

The anticipated fall in the next year as compared with the revised estimates is mainly under Education (1·69) and Buildings, Communications and Miscellaneous Public Improvements (·50). The decrease under Education is due to the transfer of the Colleges and Hostels attached thereto to the Travancore University. Under Buildings, Communications and Miscellaneous Public Improvements, the expected fall is under Tolls.

Expenditure charged to Revenue.

9. The next year's programme of expenditure for the various departments has, as usual, been scrutinised carefully both by the Government and the Finance Committee and the allocation of funds fixed with due regard to the resources of the State on the one hand and the needs of a progressive administration on the other. The total expenditure provided for in the next year's Budget is Rs 259·98 lakhs which is in excess of the current year's revised estimate by Rs.9·92 lakhs. I shall now proceed to deal with the more important items.

10. *Land Revenue.* The Jenmikaram Settlement work which was commenced in the year 1108 is practically completed and the number of cases yet remaining to be disposed of is only very small. To attend to these pending cases, as also to wind up the Jenmikaram Settlement work, which involves the preparation of a Jenmikaram register, the issue of perpidi, pidipad, etc., it is proposed to continue for the next year also the present reduced temporary staff for Jenmikaram Settlement work. Provision has also been made for the revision of Volume II of the Land Revenue Manual, so as to make it current up to 1st Chingom 1113 by incorporating therein all the changes and deleting the cancelled G. Os. up to that date. The temporary staff appointed last year for the survey of minor circuits is proposed to be continued next year also and the necessary provision

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has been made under capital expenditure. Funds have been provided for the continuance of the Survey School at Kottayam as also for the arrangements for the demarcation and survey of encroachments within the Cardamom Hills Reserve.

11. *Income Tax.* As announced to the House this time last year, the services of a retired officer of the British Indian Income Tax Department were secured by the Government for advising them on matters connected with the reorganisation and improvement of the Income Tax Department. On the advice of this Officer, who has now returned after finishing his work, it has been decided to form a separate and self-contained Income Tax Department divesting the Division Peishkars, Assistant Peishkars and Tahsildars of income tax work, the Land Revenue Commissioner however, continuing to be the head of the Income Tax Department. This Department consists of a Deputy Commissioner of Income Tax, with three full-time Collectors of Income Tax. Provision has been made in the budget for the reorganised Income Tax Department.

12. *Excise.* The House was informed last year that the Government were then contemplating the reorganisation of the Excise Department with a view to prevent the smuggling of tobacco in the frontier. This scheme was brought into effect from 1st Vrischigom 1113 and its effects will be perceived in the course of the coming year. But it is hoped that when the scheme has worked for some time more, the results would fulfil Government's expectations. Provision has accordingly been made for the working of the scheme next year also.

13. *Forests.* Over and above the usual provision for the normal activities of the Forest Department, a special provision of Rs 1·5 lakhs has been made in the next year's budget of the Department for investigating and giving effect to certain proposals for improving the revenue from our forest resources. For this purpose, the services of Mr. Kamesam, the Timber Expert of the Government of India have been secured on loan for a period of 3 years. He is considering proposals for utilising to the best advantage the various specimens of timber in our forests. He hopes that by subjecting the timber in our forests to a process of Ascu treatment, it would be possible to use such timber instead of steel and cement in the construction of bridges. This, if found successful, will result in substantial saving in the P. W. D. expenditure. Important experimental

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